

CERTIFICATE

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Empire Cemetery

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2020; and (3) the
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

			2020 Adopted Budget		
		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2020		2			
Allocation MVT, RVT, 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	12-1403	5	22,000	20,142	
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		XXXXXXXXXX	22,000	20,142	
Budget Summary		7			
Neighborhood Revitalization Rebate					
Resolution required? Notice of the vote to adopt required to be published?			Yes	County Clerk's Use Only	
				Nov. 1, 2019 Total Assessed Valuation	

Assisted by:

Address:

Email:

Mark Hepper
Chris Spencer
Linda R Andersen

Attest: 8-25, 2019

Hellie O'Malley
County Clerk

Governing Body

CPA Summary

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 18,801
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 18,801

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+ 206,175	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ 1,478,991	
5b. Personal property 2018	- 1,496,204	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019:	73,571	
7. Total valuation adjustment (sum of 4, 5c, 6)	279,746	
8. Total estimated valuation July, 1,2019	17,310,193	
9. Total valuation less valuation adjustment (8 minus 7)	17,030,447	
10. Factor for increase (7 divided by 9)	0.01643	
11. Amount of increase (10 times 3)		+ \$ 309
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ 19,110
13. Debt service levy in this 2020 budget		0
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		19,110
15. Consumer Price Index for all urban consumers for calendar year 2018		0.025
16. Consumer Price Index adjustment (3 times 15)		\$ 470
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ 19,580

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Empire Cemetery
McPherson County

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2019 Budgeted Funds	Tax Levy Amount in 2019 Budget	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	18,801	1,675	46	30	180	16
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	18,801	1,675	46	30	180	16

County Treas Motor Vehicle Estimate

1,675

County Treas Recreational Vehicle Estimate

46

County Treas 16/20M Vehicle Estimate

30

County Treas Commercial Vehicle Tax Estimate

180

County Treas Watercraft Tax Estimate

16

MVT Factor 0.08909

RVT Factor 0.00245

16/20M Factor 0.00160

Comm Veh Factor 0.00957

Watercraft Factor 0.00085

2020

Empire Cemetery
McPherson County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	769	590	6
Receipts:			
Ad Valorem Tax	19,142	18,425	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	151	100	100
Motor Vehicle Tax	1,559	1,838	1,675
Recreational Vehicle Tax	42	50	46
16/20M Vehicle Tax	56	34	30
Commercial Vehicle Tax	159	152	180
Watercraft Tax		17	16
LAVTR			0
In Lieu of Taxes			
Lot Sales		200	200
Interest on Idle Funds	10		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	21,119	20,816	2,247
Resources Available:	21,888	21,406	2,253
Expenditures:			
Personnel - Contractual	11,142	12,000	12,000
Contractual	5,968	4,400	4,000
Commodities	2,026	2,000	2,100
Capital Outlay	867	1,000	900
Transfer to Cap. Reserve	1,295	2,000	3,000
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	21,298	21,400	22,000
Unencumbered Cash Balance Dec 31	590	6	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	21,300	21,450	22,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		22,000
	Tax Required		19,747
Delinquent Comp Rate:	2.0%		395
	Amount of 2019 Ad Valorem Tax		20,142

CPA Summary

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2020

The governing body of
Empire Cemetery
McPherson County

will meet on July 29, 2019 at 7:00 P.M. at Empire Cemetery, Galva, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Galva City Hall, Galva, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	21,298	1.215	21,400	1.131	22,000	20,142	1.164
Debt Service							
Non-Budgeted Funds							
Totals	21,298	1.215	21,400	1.131	22,000	20,142	1.164
Less: Transfers	0		0		0		
Net Expenditures	21,298		21,400		22,000		
Total Tax Levied	19,516		18,801		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	19,067,685		16,613,126		17,310,193		

Outstanding Indebtedness,

Jan 1,	2017	2018	2019
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Linda Andersen
Board Member

Page No.

RESOLUTION NO. 2019 - 01

A resolution expressing the property taxation policy of the Empire Cemetery governing body with respect to financing the annual budget for 2020

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2020 budget of the Empire Cemetery exceeding the amount levied to finance the 2019 budget of the Empire Cemetery, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2018, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

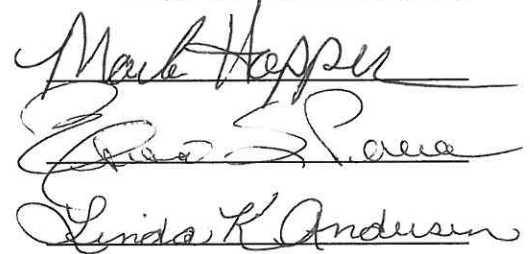
Whereas, Empire Cemetery provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Empire Cemetery governing body that a levy of property taxes in support of the 2020 budget exceeding the amount levied in 2019, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this ____ day of _____, 2019 by the Empire Cemetery governing body, McPherson County, Kansas.

Empire Cemetery Governing Body


The block contains three handwritten signatures in cursive script, stacked vertically. The top signature appears to be 'Mark Hepper', the middle one 'Eric S. Perea', and the bottom one 'Linda K. Anderson'. Each signature is written over a horizontal line.

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF MCPHERSON,
ss, Teri L. Hansen

Being first duly sworn, deposes and says: That she is
the Managing Editor for the

The McPherson Sentinel

A daily newspaper printed in the State of Kansas, and
published in and of general circulation in McPherson
County, Kansas, and that said newspaper is not a
trade, religious or fraternal publication.

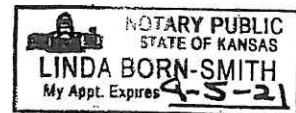
Said newspaper is a daily published at least weekly 50
times a year, and has been so published continuously
and uninterruptedly in said county and state for a
period of more than five years prior to the first
publication of said notice; and has been admitted at
the post office of McPherson, Kansas in said County
as second class matter.

That the attached notice is a true copy thereof and
was published in the regular and entire issue of said
newspaper for: 1 insertions, the first
publication being, July 9, 2019 subsequent
publications being made on the following dates:

Signature: [Signature]

Managing Editor

Subscribed and sworn to, before me, on the 9 day
of July 2019.



Linda Born-Smith

Linda Born-Smith

Notary Public

My commission expires: September 05, 2021

Total Amount of Publication: \$ 53.55

Description: Empire Cemetery
Notice of Budget Hearing

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answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.
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Assessed Valuation	19,067,685		16,613,126		17,310,193		

Outstanding
Indebtedness,
Jan 1,

	2017	2018	2019
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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Linda Andersen
Board Member

Published In The McPherson Sentinel July 9, 2019 (558).

MC-151317

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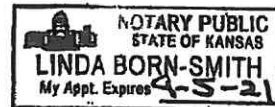
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times a year, and has been so published continuously
and uninterruptedly in said county and state for a
period of more than five years prior to the first
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General	21,298	1.216	21,400	1.131	22,000	20,142	1.164
Debt Service							
Non-Budgeted Funds							
Totals	21,298	1.216	21,400	1.131	22,000	20,142	1.164
Less: Transfers	0		0		0		
Net Expenditure	21,298		21,400		22,000		
Total Tax Levied	10,616		10,601		10,000,000,000		
Assessed Valuation	10,067,685		10,613,128		17,310,163		

Outstanding
Indebtedness,
Jan 1,
G.O. Bonds
Revenue Bonds
Other
Lease Pur. Princ.
Total

	2017	2018	2019
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